SUBCHAPTER C-EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

PART 30 [RESERVED]

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart A—Introduction

Sec.

- 31.0-1 Introduction.
- 31.0-2General definitions and use of terms.
- 31.0-3 Scope of regulations.
- 31.0-4 Extent to which the regulations in this part supersede prior regulations.

Subpart B—Federal Insurance Contributions Act (Chapter 21, Internal Revenue Code of 1954)

TAX ON EMPLOYEES

- 31.3101-1 Measure of employee tax.
- 31.3101-2 Rates and computation of emplovee tax.
- 31.3101-3 When employee tax attaches.
- 31.3102-1 Collection of, and liability for, employee tax; in general.
- 31.3102-2 Manner and time of payment of employee tax.
- 31.3102-3 Collection of, and liability for, employee tax on tips.

TAX ON EMPLOYERS

- 31.3111-1 Measure of employer tax.
- 31.3111-2 Rates and computation of employer tax.
- 31.3111-3 When employer tax attaches.
- 31.3111-4 Liability for employer tax.
- 31.3111-5 Manner and time of payment of employer tax.
- 31.3112-1 Instrumentalities of the United States specifically exempted from the employer tax.

GENERAL PROVISIONS

- 31.3121(a)-1 Wages.
- 31.3121(a)-1T Question and answer relating to the definition of wages in section 3121(a) (Temporary).
- 31.3121(a)-2 Wages; when paid and received. 31.3121(a)-3 Reimbursement and other expense allowance amounts.
- 31.3121(a)(1)-1 Annual wage limitation.
- 31.3121(a)(2)-1 Payments on account of sickness or accident disability, medical or hospitalization expenses, or death.
- $31.3121(a)(3)\!\!-\!\!1 \quad Retirement\ payments.$
- 31.3121(a)(4)-1 Payments on account of sickness or accident disability, or medical or hospitalization expenses.

- 31.3121(a)(5)-1 Payments from or to certain tax-exempt trusts, or under or to certain annuity plans or bond purchase plans.
- 31.3121(a)(5)-2 Payments under or to an annuity contract described in section 403(b).
- 31.3121(a)(6)-1 Payment by an employer of employee tax under section 3101 or employee contributions under a State law.
- 31.3121(a)(7)-1 Payments for services not in the course of employer's trade or business or for domestic service.
- 31.3121(a)(8)-1 Payments for agricultural labor
- 31.3121(a)(9)-1 Payments to employees for nonwork periods.
- 31.3121(a)(10)-1 Payments to certain home workers.
- 31.3121(a)(11)-1 Moving expenses.
- 31.3121(a)(12)-1 Tips.
- 31.3121(a)(13)-1 Payments under certain employers' plans after retirement, disability, or death.
- 31.3121(a)(14)-1 Payments by employer to survivor or estate of former employee.
- 31.3121(a)(15)-1 Payments by employer to disabled former employee.
- 31.3121(a)(18)-1 Payments or benefits under a qualified educational assistance pro-
- 31.3121(b)-1 Employment; services to which the regulations in this subpart apply.
- 31.3121(b)-2 Employment; services performed before 1955.
- 31.3121(b)-3 Employment; services performed after 1954.
- 31.3121(b)-4 Employment; excepted services in general.
- 31.3121(b)(1)-1 Certain services performed by foreign agricultural workers, or performed before 1959 in connection with oleoresinous products.
- 31.3121(b)(2)-1 Domestic service performed by students for certain college organizations
- 31.3121(b)(3)-1 Family employment.
- 31.3121(b)(3)-1T Family employment (temporary).
- 31.3121(b)(4)-1 Services performed on or in connection with a non-American vessel
- 31.3121(b)(5)-1 Services in employ of an instrumentality of the United States specifically exempted from the employer tax.
- 31.3121(b)(6)-1 Services in employ of United States or instrumentality thereof.
- 31.3121(b)(7)-1 Services in employ of States or their political subdivisions or instrumentalities.